According to some Rishis, there is no transmigration of the soul after death, no descent again into the earth but only entry into the Brahman. Taittireya - III - 1, says :

" *That from which these creatures are born, through which, they, being born, live and. into which they return and enter, seek to know that well.*" Mundaka II - i - 1, says : " *This is true*: As *sparks similar to fire, come out of a blazing fire by thousands, so, my dear, various creatures come out of the undecaying One and also return to it*" In Chandogya-VI-viii-6, Rishi Uddalaka Aruni says: [cc] *When a man departs from hence, his speech is merged in his mind, his mind in his breath, his breath in heat (fire), heat in the Highest Being.*"

As observed by Dr. Deussen, [fc] According to the words of the text, however, nothing further is implied here than the thought that the organs, manas, prana and speech, as they have been derived according to Chandogya (VI - v) by means of food, water and heat from the " One being without a second," so in a similar way at death they are again, resolved into it as the Supreme God-head. Brahman being the womb whence all living beings proceed, it was of course natural

for the Rishis to assume that they return at death into
Brahman whence they have come forth."

Again, in verses 6 and 7 of the fourth Brahmana of
Chapter IV of the Brihadaranyaka Upanishad, Rishi Yajna-
valkya speaks of the supreme place of Brahman attained
by the righteous and the return again to this earth of the
man whose mind is attached to objects : But in verse 11,
of the same Brahmana he says: *"There are indeed those
unblessed worlds covered by blind darkness. Men who are
ignorant and not lightened go after death to those worlds."* It
is strange that the Rishi here gives no indication of the theory
of transmigration. The good are declared to enter into the
place of[1] Brahman while the wicked go to the cheerless dark
regions without passing through any other stages of existence,